

CONFIDENTIAL

PGT 5 1964

Acting Comptroller

Handbook of Accounting and Reporting Procedure for Decentralized Installations

1. The provisions of the subject Handbook provide that cost accounts

- | | |
|-------|--|
| 600.1 | Current Costs - Direct Allotment |
| 600.2 | Current Costs - Property Issues |
| 600.8 | Current Costs - Other Project Costs |
| 600.9 | Current Costs - |

will be closed into account 495 Accountability to Headquarters only annually. It has now been decided that such cost accounts shall be closed into account 495 monthly.

2. The entry closing such accounts should be reflected on the Schedule of Transfers which accompanies the monthly trial balance to headquarters. The Schedule of Transfers should be supported by Form No. 33-9 Notification of Transfer of Funds or Accounts on which shall be reflected the balance of each of the above named cost accounts before they are closed into account 495.

3. The foregoing change in procedure in no way affects the preparation and submission of the monthly cost report (Exhibit 10 of the subject Handbook).

44. It has also been decided that the Schedule of Expenditures by Sub-Object Classifications shall be submitted monthly rather than annually as provided in the Handbook. This Schedule should be presented in accordance with the attached format rather than in accordance with the format of Attachment 21 of the Handbook. Illustrative entries 44(c) and 45(b) relating to the transfer of expenditures to headquarters shall continue to be made only annually.

5. These changes in procedure are effective retroactively to 1 July 1954. Accordingly, it is requested that you so advise the finance officer at [redacted]

TAS/JCS:gmk (1 October 1954)

Orig. and ☒ - Addressee

- 1 - Acting Comptroller
1 - TAS Chrono
1 - TAS Return ✓
1 - Chief, Finance Division
1 - JCS

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09
 11/2/79
 [REDACTED]
 AUTH: HR 704 K 09

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Station _____

Schedule of Expenditures
for current month and fiscal year to date
Recorded in (month) of Fiscal Year 195____
Applicable to Fiscal Year 195____

Allotment Name	Allotment Account No.	Sub Object Classification	Expenditures			
			Current Month		Fiscal year to date	
			600.1	Other	600.1	Other
XXXX	XXX	XX.X	XXX			
		XX.X	XXX	XXX		
		XX.X	XXX			
Total			XXX	XXX	XXX	XXX
XXXX	XXX	XX.X	XXX	XXX		
		XX.X	XXX			
		XX.X	XXX			
		XX.X	XXX			
Total			XXX	XXX	XXX	XXX

A separate schedule should be prepared for the expenditures applicable to each fiscal year, recorded in the current fiscal year.

Approved:

Finance Officer

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